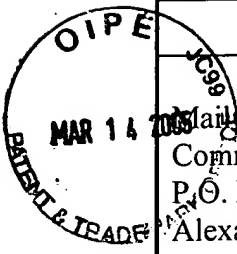


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TRANSMITTAL LETTER

Attorney Docket No.: 4272/1

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Applicant(s) : Isaacson et al.
Serial No. : 09/826,298
Filed : April 4, 2001
Title : SYSTEM AND METHOD FOR PLACING
ON-LINE ORDERS

Kindly file the annexed papers indicated below:

- ☒ Amendment and Response to Office Action (10 pages)
- ☒ A Petition for an Extension of time for one month.

The appropriate extension fee has been submitted as indicated in the Petition submitted herewith. While no other fee is believed to be due, the Commissioner is hereby authorized to charge any additional fees, which may be required or credit any overpayment to Deposit Account No. 02-4270.

Respectfully submitted,

Dated: 3/14/05

By: Seth H. Ostrow (by Jason Felder)
Seth H. Ostrow, Reg. No. 37,410
BROWN RAYSMAN MILLSTEIN
FELDER & STEINER LLP
900 Third Avenue
New York, New York 10022
(212) 895-2000

I hereby certify that this paper is being deposited this date with the U.S. Postal Service as Express Mailing, Label No. EV448081548US to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria VA 22313-1450

Seth H. Ostrow (by Jason Felder)
Seth H. Ostrow

3/14/05
Date